

CHAPTER 14

INFORMATION MANAGEMENT

A Management Information System (MIS) is much more than a data processing system. Data are facts and figures, the raw material of information. Data processing collects in various groupings. A MIS goes beyond data collection. Information is data which are organized and interpreted. A MIS organizes and interprets data into information which can be used by management personnel for planning and decision-making. At a minimum, a MIS should include analysis and simulation or modeling components.

For purposes of research, study, and public information, public or private agencies may receive from the interagency information service on persons with mental disabilities, comprehensive statistical information which may be disseminated to the public. Such information shall not use names of individual persons nor be so specific as to make possible the identification of individual persons (220A.8).

The director of the department of education shall conduct research on education matters (256.9(9)).

The director shall approve, coordinate, and supervise the use of electronic data processing by school districts and AEAs (256.9(11)).

The school budget review committee may direct the director of the department of education or the director of the department of management to make studies and investigations of school costs in any school district (257.31(1)).

Reporting

It is a duty of the director of the department of education to prepare forms and procedures necessary to be used by district boards, school officials, principals, teachers, and other employees, and to insure uniformity, accuracy, and efficiency in keeping records in both pupil and cost accounting, the execution of contracts, and the submission of reports, and notify the district board or school authorities when a report has not been filed in the manner or on the dates prescribed by law or by rule that the school will not be accredited until the report has been properly filed (256.9(18)).

The secretary shall report to the director of the department of education, the county auditor, and county treasurer the name and post office address of the president, treasurer and secretary of the board as soon as practicable after the qualification of each (291.11).

The school district shall file an annual report with the director of the department of education on forms prepared for that purpose (291.10). This annual report is called the Certified Annual Financial Report (CAR).

The secretary of each district shall file monthly with the board of directors, a complete statement of all receipts and disbursements from the various funds during the preceding month, and also the balance remaining on hand in the various funds at the close of the period covered by the statement, which monthly statements shall be open to public inspection (291.7).

The treasurer shall render a statement of the finances of the corporation whenever required by the board, and the treasurer's books shall always be open for inspection (291.14).

Each teacher shall keep a daily register which shall correctly exhibit the name or number of the school, the district and county in which it is located, the day of the week, month, year, and the name, age, and attendance of each scholar, and the branches taught, and when scholars reside in different districts, separate registers shall be kept for each district, and a certified copy of the register shall, immediately at the close of the school, be filed by the teacher in the office of the secretary of the board (294.4).

The teacher shall file with the school superintendent and the director of the department of education such reports and in such manner as may be required (294.5).

Each school district and AEA receiving moneys for Educational Excellence Phase III during a school year shall file a report with the department of education. School district reports shall be filed by July 1 of the next following school year, and AEA reports shall be filed by September 1 of the next following school year. The report shall describe the plan, its objectives, its implementation, the expenditures made under the plan including the salary increases paid to each eligible employee, and the extent to which its objectives were attained. The report may include any proposed amendments to the plan for the next following school year (294A.19).

Accurate and complete accounting records must be kept so that the cost of transportation to and from school may be ascertained (IAC 281--43.9).

Affidavit

Many documents filed with the department include affidavits. An affidavit is a written or printed declaration or statement of facts, made voluntarily, and confirmed by the oath or affirmation of the party making it, taken before a person having authority to administer such oath or affirmation. A person is guilty of perjury if in any official proceeding or on any official report, this person knowingly and willfully makes a false statement under oath or equivalent affirmation, including in an affidavit.

A notary public commissioned in the State of Iowa is authorized to administer this oath or affirmation. The notary should be independent of the individual to be placed under oath and should be aware that an affidavit is a jurat and, therefore, the individuals must be placed under oath. A typical oath would be "Do you swear or affirm that the data in this document are true, correct, complete, and done in full compliance with the pertinent statutes of the State of Iowa and rules of the State Department of Education, to the best of your knowledge and belief?" An attorney general opinion has opined that the notary may charge a reasonable fee for such services. Reasonable discretion is allowed in the exercise of powers and duties of notaries public. A notary public may decline the exercise of notarial services (OAG #81-11-4(L)). Employees may retain the fees for notarizing if notarizing papers is not one of their assigned duties (OAG #65-12-25).

Evidence of Timely Filing

Any report, claim, tax return, statement, or any payment required or authorized to be filed or made to the state, or any political subdivision which is transmitted through the United States mail or mailed but not received by the state or political subdivision or received and the cancellation mark is illegible, erroneous or omitted, shall be deemed filed or made and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, or payment was deposited in the United States mail on or before the date for filing or paying. In the event of nonreceipt of any such report, tax return, statement, or payment, the sender shall file a duplicate within thirty days of receiving written notification of nonreceipt of such report, tax return, statement, or payment. Filing of a duplicate within thirty days of receiving written notification shall be considered to be a filing made on the date of the original filing. For the purposes of this section "competent evidence" means evidence, in addition to the testimony of the sender, sufficient or adequate to prove that the document was mailed on a specified date which evidence is credible and of such a nature to reasonably support the determination that the letter was mailed on a specified date (622.105).

If any report, claim, tax return, statement, or payment is sent by United States mail and either registered or certified, a record authenticated by the United States post office shall be considered competent evidence that the report, claim, tax return, statement, or payment was delivered to the state or political subdivision to which addressed, and the date of registration or certification shall be deemed the postmarked date (622.106).

Copyright Law (U.S. Code, Title 17)

This law regulates the reproduction of copyrighted materials. One of the conditions relating to the reproduction of copyrighted material is that the copies may not be used for any other purpose than private study, scholarship, or research.

Electronic Transactions

It is the intent of the general assembly in enacting chapter 554D to effectuate all of the following purposes:

1. Facilitate electronic communication by means of reliable electronic records.
2. Facilitate and promote electronic commerce, by eliminating barriers resulting from uncertainties over writing and signature requirements, and promote the development of the legal and business infrastructure necessary to implement secure electronic commerce.
3. Facilitate electronic filing of documents with state and local government agencies and promote efficient delivery of government services by means of reliable electronic records.
4. Minimize the incidence of forged electronic records, intentional and unintentional alterations of records, and fraud in electronic commerce.
5. Promote public confidence in the integrity, reliability, and legality of electronic records and electronic commerce (554D.102).

Chapter 554D applies to an electronic record or electronic signature created, generated, sent, communicated, received, or stored on or after July 1 2000 (554D.105).

Chapter 554D does not apply to an application which would involve construction of a rule of law that is clearly inconsistent with the manifest intent of the body imposing the requirement or repugnant to the context of the same rule of law. However, the mere requirement that information be in writing, written, or printed shall not by itself be sufficient to establish an intent which is inconsistent with the requirement of section 554D.104 on scope (554D.104).

Chapter 554D does not require a record or signature to be created, generated, sent, communicated, received, stored, or otherwise processed or used by electronic means or in electronic form (544D.106(1)).

Chapter 554D shall be construed and applied as follows:

1. To facilitate electronic transactions consistent with other applicable law.
 2. To be consistent with reasonable practices concerning electronic transactions and with the continued expansion of those practices.
 3. To effectuate its general purposes to make uniform the law with respect to the subject of chapter 554D among states enacting the uniform law (554D.107).
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1. A record or signature shall not be denied legal effect or enforceability solely because it is in electronic form.
 2. A contract shall not be denied legal effect or enforceability solely because an electronic record was used in its formation.
 3. If a law requires a record to be in writing, an electronic record satisfies the law.
 4. If a law requires a signature, an electronic signature satisfies the law (554D.108).

If a law requires a signature or record to be notarized, acknowledged, verified, or made under oath, the requirement is satisfied if the electronic signature of the person authorized to perform those acts, together with all other information required to be included by other applicable law, is attached to or logically associated with the signature or record (554D.113).

If parties have agreed to conduct a transaction by electronic means and a law requires a person to provide, send, or deliver information in writing to another person, the requirement is satisfied if the information is provided, sent, or delivered in an electronic record capable of retention by the recipient at the time of receipt. An electronic record is not capable of retention by the recipient if the sender or its information processing system inhibits the ability of the recipient to print or store the electronic record (554D.110(1)).

If a law other than chapter 554D requires a record to be posted or displayed in a certain manner, to be sent, communicated, or transmitted by a specified method; or to contain information that is formatted in a certain manner, all of the following apply:

- a. The record must be posted or displayed in the manner specified in the other law.
- b. Except as otherwise provided in subsection 554D.110(4)(b), the record must be sent, communicated, or transmitted by the method specified in the other law.
- c. The record must contain the information formatted in the manner specified in the other law (554D.110(2)).

If a sender inhibits the ability of a recipient to store or print an electronic record, the electronic record is not enforceable against the recipient (554D.110(3)).

The requirements of section 554D.110 shall not be varied by agreement, except as follows:

- a. To the extent a law other than chapter 554 requires information to be provided, sent, or delivered in writing but permits that requirement to be varied by agreement, the requirement under subsection 554D.110(1) that the information be in the form of an electronic record capable of retention may also be varied by agreement.
- b. A requirement under a law other than chapter 554D.110 to send, communicate, or transmit a record by delivery in person, by mail postage prepaid, or by courier may be varied by agreement to the extent permitted by the other law (554D.110(4)).

Electronic record retention requirements:

1. If a law requires that a record be retained, the requirement is satisfied by retaining an electronic record of the information in the record which does both of the following:
 - a. Accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise.
 - b. Remains accessible for later reference.
2. A requirement to retain a record in accordance with subsection 1 does not apply to any information the sole purpose of which is to enable the record to be sent, communicated, or received.

3. A person may satisfy subsection 1 by using the services of another person if the requirements of that subsection are satisfied.
4. If a law requires a record to be presented or retained in its original form, or provides consequences if the record is not presented or retained in its original form, that law is satisfied by an electronic record retained in accordance with subsection 1.
5. If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection 1.
6. A record retained as an electronic record in accordance with subsection 1 satisfies a law requiring a person to retain a record for evidentiary, audit, or like purposes, unless a law enacted after July 1, 2000, specifically prohibits the use of an electronic record for the specified purpose.
7. This section does not preclude a governmental agency from specifying additional requirements for the retention of a record subject to the agency's jurisdiction (554D.114).

Time and Place for receipt and sent:

1. Unless otherwise agreed between the sender and the recipient, an electronic record is sent when all of the following occur:
 - a. The electronic record is addressed properly or otherwise directed properly to an information processing system that the recipient has designated or uses for the purpose of receiving electronic records or information of the type sent and from which the recipient is able to retrieve the electronic record.
 - b. The electronic record is in a form capable of being processed by that information processing system.
 - c. The electronic record enters an information processing system outside the control of the sender or of a person who sent the electronic record on behalf of the sender or enters a region of the information processing system designated or used by the recipient which is under the control of the recipient.
2. Unless otherwise agreed between a sender and the recipient, an electronic record is received when both of the following occur:
 - a. The electronic record enters an information processing system that the recipient has designated or uses for the purpose of receiving electronic records or information of the type sent and from which the recipient is able to retrieve the electronic record.
 - b. The electronic record is in a form capable of being processed by that information processing system.
3. Subsection 2 applies even if the place the information processing system is located is different from the place the electronic record is deemed to be received under subsection 4.
4. Unless otherwise expressly provided in the electronic record or agreed between the sender and the recipient an electronic record is deemed to be sent from the sender's place of business and to be received at the recipient's place of business. For purposes of this subsection, both of the following apply:
 - a. If the sender or recipient has more than one place of business, the place of business of such person is the place having the closest relationship to the underlying transaction.
 - b. If the sender or the recipient does not have a place of business, the place of business is the sender's or recipient's residence, as the case may be.
5. An electronic record is received under subsection 2 even if no individual is aware of its receipt.
6. Receipt of an electronic acknowledgment from an information processing system described in subsection 2 establishes that a record was received but, by itself, does not establish that the content sent corresponds to the content received.
7. If a person is aware that an electronic record purportedly sent under subsection 1, or purportedly received under subsection 2, was not actually sent or received, the legal effect of the sending or receipt is determined by other applicable law. Except to the extent permitted or required by the other law, the requirements of this subsection shall not be varied by agreement (554D.117).

Board Records

Each board shall adopt by written policy a system for maintaining accurate records. The system shall provide for recording and maintaining the minutes of all board meetings, coding all receipts and expenditures, and recording and filing all reports required by the Iowa Code or requested by the director of the department of education. Financial records of school districts shall be maintained in a manner as to be easily audited according to accepted accounting procedures (IAC, 281-12.3(1)).

Public records include all records, documents, tape, or other information stored or preserved in any medium, of or belonging to the school corporation. Public records also include all records relating to the investment of public funds

including but not limited to investment policies, instructions, trading orders, or contracts, whether in the custody of the public body responsible for the public funds or a fiduciary or other third party (22.1(3)).

Lawful custodian means the government body currently in physical possession of the public record. The custodian of a public record in the physical possession of persons outside a government body is the government body owning that record. The records relating to the investment of public funds are the property of the public body responsible for the public funds. Each government body shall delegate to particular officials or employees of that government body the responsibility for implementing the requirements of chapter 22 and shall publicly announce the particular officials or employees to whom responsibility for implementing the requirements has been delegated. Lawful custodian does not mean an automated data processing unit of a public body if the data processing unit holds the records solely as the agent of another public body, nor does it mean a unit which holds the records of other public bodies solely for storage (22.1(2)).

In school corporations, the secretary shall file and preserve copies of all reports made and all papers transmitted pertaining to the business of the corporation (291.6(1)).

A person who, having no right or authority to do so, makes or alters any public document, or any instrument which purports to be a public document, or who possesses a seal or any counterfeit seal of the school corporation, or of any officer or employee of the school district, commits a class "D" felony (718.5).

Any public officer or employee, who knowingly does any of the following, commits a class "D" felony:

1. Makes or gives any false entry, false return, false certificate, or false receipt, where such entries, returns, certificates, or receipts are authorized by law.
2. Falsifies any public record, or issues any document falsely purporting to be a public document.
3. Falsifies a writing, or knowingly delivers a falsified writing, with the knowledge that the writing is falsified and that the writing will become a public record of a government body (721.1).

Public Access

Every person shall have the right to examine and copy a public record and to publish or otherwise disseminate a public record or the information contained in a public record. Unless otherwise provided for by law, the right to examine a public record shall include the right to examine a public record without charge while the public record is in the physical possession of the custodian of the public record. The right to copy a public record shall include the right to make photographs or photographic copies while the records are in the possession of the custodian of the records. A government body shall not prevent the examination or copying of a public record by contracting with a nongovernment body to perform any of its duties and functions. However, a government body is not required to permit access to or use of a geographic computer database by any person except upon terms and conditions acceptable to the governing body. The governing body shall establish reasonable rates and procedures for the retrieval of specified records, which are not confidential records, stored in the database upon the request of any person. A governmental body is not required to permit access to or use of data processing software developed by the governmental body (22.2).

Such examination and copying shall be done under the supervision of the lawful custodian of the records or the custodian's authorized designee. The lawful custodian may adopt and enforce reasonable rules regarding the work and the protection of the records against damage or disorganization. The lawful custodian shall provide a suitable place for the work, but if it is impracticable to do the work in the office of the lawful custodian, the person desiring to examine or copy shall pay all necessary expense of providing a place for the work. All expenses of such work shall be paid by the person desiring to examine or copy. The lawful custodian may charge a reasonable fee for the services of the lawful custodian or the custodian's authorized designee in supervising the records during the work. If copy equipment is available at the office of the lawful custodian of any public records, the lawful custodian shall provide any person a reasonable number of copies of any public record in the custody of the office upon the payment of a fee. The fee for copying service as determined by the lawful custodian shall not exceed the cost of providing the service (22.3).

The rights of persons to examine or copy may be exercised at any time during the customary office hours of the lawful custodian of the records. However, if the lawful custodian does not have customary office hours of at least thirty hours per week, such right may be exercised at any time from nine o'clock a.m. to noon and from one o'clock p.m. to four o'clock p.m. Monday through Friday, excluding legal holidays, unless the person exercising such right and the lawful custodian agree on a different time (22.4).

It shall be unlawful for any person to deny or refuse any citizen of Iowa any right under chapter 22. Any person knowingly violating or attempting to violate any provision of chapter 22 where no other penalty is provided shall be guilty of a simple misdemeanor (22.6).

A government body may provide, restrict, or prohibit access to data processing software developed by the government body, regardless of whether the data processing software is separated or combined with a public record. A government body shall establish policies and procedures to provide access to public records which are combined with its data processing software. A public record shall not be withheld from the public because it is combined with data processing software. A government body shall not acquire any electronic data processing system for the storage, manipulation, or retrieval or public records that would impair the government body's ability to permit the examination of a public record and the copying of a public record in either written or electronic form. The electronic public record shall be available in a format useable with commonly available data processing or database management software (22.3A(2)).

A governmental body is granted and may apply for and receive any legal protection necessary to secure a right to or an interest in data processing software developed by the governmental body (22.3A(3)).

Charges by the custodian of public records for copies made are not subject to Iowa sales tax (OAG #86-12-17).

An agency may not charge a fee simply as a precondition to allowing examination of a public record (OAG #81-8-18).

Records should be copied in the agency offices unless it is impractical to do so. If it is necessary to perform the copying at a separate location, the copying is still to be performed under the supervision of the custodian or the custodian's deputy. The custodian is not to relinquish control of the records to the requestor. Any charges assessed for such copying service should be uniformly applied to all requestors (OAG #81-4-4).

A governmental body has no authority to impose a charge for a computer system's depreciation, maintenance, electricity, and insurance associated with retrieving the computerized public record and either printing it out or producing it onto a disk (OAG #96-2-1).

Confidential Records

The following public records shall be kept confidential, unless otherwise ordered by a court, by the lawful custodian of the records, or by another person duly authorized to release such information:

- Personal information in records regarding a student, prospective student, or former student maintained, created, collected or assembled by or for a school corporation or educational institution maintaining such records.
- Records which represent and constitute the work product of an attorney, which are related to litigation or claim made by or against a public body.
- Reports to governmental agencies which, if released, would give advantage to competitors and serve no public purpose.
- Appraisals or appraisal information concerning the purchase of real or personal property for public purposes, prior to public announcement of a project.
- Personal information in confidential personnel records.
- The records of a library which, by themselves or when examined with other public records, would reveal the identity of the library patron checking out or requesting an item or information from the library.
- Records of identity of owners of public bonds or obligations maintained as provided in section 76.10 or by the issuer of the public bonds or obligations. However, the issuer of the public bonds or obligations and a state or federal agency shall have the right of access to the records.
- Communications not required by law, rule, or procedure that are made to a government body or to any of its employees by identified persons outside of government, to the extent that the government body receiving those communications from such persons outside of government could reasonably believe that those persons would be discouraged from making them to that government body if they were available for general public examination. Notwithstanding this provision:
 - The communication is a public record to the extent that the person outside of government making that communication consents to its treatment as a public record.
 - Information contained in the communication is a public record to the extent that it can be disclosed without directly or indirectly indicating the identity of the person outside of government making it or enabling others to ascertain the identity of that person.
 - Information contained in the communication is a public record to the extent that it indicates the date, time, specific location, and immediate facts and circumstances surrounding the occurrence of a crime or other illegal act, except to the extent that its disclosure would plainly and seriously jeopardize a continuing investigation or pose a clear and present danger to the safety of any person.
- Data processing software which is developed by a governmental body.
- Mediation documents as defined in Iowa Code section 679C.1, except written mediation agreements that resulted from a mediation which are signed on behalf of a governing body.

- Records containing information that would disclose, or might lead to the disclosure of, private keys used in a digital signature or other similar technologies or records which if disclosed might jeopardize the security of an electronic transaction pursuant to chapter 554C (22.7).

The board of directors of each public school shall adopt a policy and the superintendent of each public school shall adopt rules which provide that the school district may share information contained within a student's permanent record pursuant to an interagency agreement with state and local agencies that are part of the juvenile justice system. The interagency agreement shall provide, and each signatory agency to the agreement shall certify in the agreement, that confidential information shared among the parties to the agreement shall remain confidential and shall not be shared with any other person, school, school district, or agency, unless otherwise provided by law. A school district entering into an interagency agreement under this section shall adopt a policy implementing the provision of the interagency agreement. The policy shall include, but not be limited to, the provisions of the interagency agreement and the procedures to be used by the school district to share information from the student's permanent record with participating agencies. The policy shall be published in the student handbook (280.25).

The board shall adopt a policy concerning the accessibility and confidentiality of student records that complies with the provisions of the federal Family Educational Rights and Privacy Act of 1974 (FERPA) and Iowa Code chapter 22 (IAC 281--12.3(4)). The Family Educational Rights and Privacy Act of 1974 (FERPA, 20 U.S.C. section 1232g) requires school districts to keep educational records confidential or lose all federal education funding.

However, Omnibus Reconciliation Act of 1989, P. L. 101-239, 42 U.S.C. 675(1) authorizes release of limited information regarding foster children's education and health records to the Department of Human Services. This information includes:

- Name and address of child's school,
- Identification of the instructor,
- The child's grade level,
- The child's performance level:
 - a. for regular education students, a copy of the most recent report card, or
 - b. for special education students, the label and weighting of the student, the report card and most recent I.E.P, and
- The student's immunization record.

The information should be released only when officially requested. Parental consent is not necessary as DHS has custody of the children for whom information will be sought.

Names and addresses of students contained in public records in the custody of public schools are not confidential and are open to public inspection. However, schools are required to provide parents of students or adult students with an opportunity to inform the school that they do not want this information to be released without their prior consent (OAG #80-6-8).

Evaluations of bid proposals are public records which are confidential until the bids are opened and an award made. The possibility of misuse of nonconfidential public records does not justify placing restrictions on access to those records (OAG #79-3-3).

Notes of the secretary of the board become public records when transcribed for submission to the board as the minutes of the preceding meeting (OAG #74-2-9).

Worksheets and notes prepared by the bureau of labor inspectors are not public records and may be kept confidential (OAG #72-9-26).

Formal, official documents by which a school superintendent conveys official information to school board members containing information about the school district are public records. If the information contained in these letters falls within a statutory exemption such as student records, personnel information, or attorney work product, it is a confidential public record and unavailable for public inspection. Chapter 22 does not require the school district to retain copies of these letters (OAG #92-6-2(L)).

Fair Information Practices

State agencies are required to adopt a Fair Information Practices policy. School districts are not required to adopt this policy. However, if a public body chooses to adopt policies to implement section 22.11 the policies must be adopted by the board of directors of the school district. The elected school board must give reasonable notice, make the proposed policy available for public inspection and allow full opportunity for the public to comment before adopting

the policy. If the public body is established pursuant to an agreement under chapter 28E, the policy must be adopted by a majority of the public agencies party to the agreement. These policies shall be kept in the office of the chief administrative officer of the board (22.12).

Financial and Pupil Accounting Records

Financial forms and procedures shall be prescribed by the department of education as necessary to be used by area education agency boards, school boards, school officials, principals, teachers, and other employees to insure uniformity, accuracy, and efficiency in keeping records in both pupil and cost accounting, the execution of contracts, and the submission of reports. The department has the authority to notify the area education agency board, school board or school authorities when a report has not been filed in the manner or on the dates prescribed that the school will not be accredited until the report has been properly filed (256.9(18)). The financial procedure prescribed by the department of education is the current edition of *Uniform Financial Accounting Manual for Iowa LEAs and AEAs*. The UFA manual is available on the department of education web site at <http://www.state.ia.us/educate/publications/manuals.html>.

The department of education is authorized to prescribe a uniform system of accounting. This is the Uniform Financial Accounting Manual (OAG #83-12-1(L)).

Financial records of school districts shall be maintained in a manner as to be easily audited according to accepted accounting procedures (IAC, 281-12.3(1)).

Accurate and complete accounting records must be kept so that the cost of transportation to and from school may be ascertained (IAC 281--43.9).

School districts and AEAs are required to conform to generally accepted accounting principles (GAAP) commencing with the school year beginning July 1, 1996 (257.31(4)).

Legal provisions may conflict with GAAP. Statement 1 of GAAFR says, "Where financial statements prepared in conformity with GAAP do not demonstrate finance-related legal and contractual compliance, the governmental unit should present such additional schedules and narrative explanations in the comprehensive annual financial report as may be necessary to report its legal compliance responsibilities and accountabilities. In extreme cases, preparation of a separate legal-basis special report may be necessary....Conflicts between legal provisions and GAAP do not require maintaining two accounting systems. Rather, the accounting system may be maintained on a legal compliance basis, but should include sufficient additional records to permit GAAP-based reporting."

When GAAP provides more than one method for accounting for a financial transaction, the department of education may determine which method will be used for school districts and AEAs to ensure consistency in reporting as required by Iowa Code (256.9(18)).

Records Retention

Iowa law makes no particular reference to the retention of school district records except that the school board is authorized to make rules and regulations for the care of school property (279.8). The Statute of Limitations (Chapter 614) and the *Iowa Municipal Record Manual*, 1982, are the basis for the following suggested procedures. It is suggested that school districts explore the economics of electronic storage of all permanent district records.

Board Records

- The official minutes of the school board, including resolutions, should be retained permanently.
- Board meeting agendas should be retained 2 years.
- Detailed minutes and audio tapes of closed sessions should be retained at least 1 year beyond the date of the meeting (21.5(4)).
- A copy of the board policies should be retained until superseded.
- Oaths of Office should be retained permanently with the minutes.
- Fidelity bonds of officials should be retained 5 years after expiration.
- Bids accepted should be retained for 5 years.
- Bids rejected should be retained for 1 year beyond audit.
- Citizen petitions should be retained 3 years after close of issue.
- Ballots should be retained 6 months after the election if not contested.
- Articles of Incorporation should be retained permanently.

- Records of patents, copyrights, trademarks, etc. should be retained permanently.

Correspondence

- Financial correspondence should be retained 5 years.
- Personnel correspondence should be retained 7 years after termination.
- Credit and collection correspondence should be retained 7 years.
- General correspondence should be retained 3 years or as long as administratively useful or of historical value.

Financial Reports and Records

- The secretary's and treasurer's financial accounting records should be retained permanently (general ledger, annual financial report, CAR).
- Disbursement journals/register, receipt journals/register, check register, general journals, and bank statements should be retained 10 years.
- Canceled warrants, check stubs, bills, invoices, receipts, purchase orders, requisitions, petty cash vouchers, cost accounting computations, investment records, and bank reconciliations should be retained 5 years.
- Records and reports regarding uncollectible accounts should be retained 10 years.
- Interim financial reports should be retained 5 years.
- Claims for sales tax or fuel tax refunds should be retained 5 years. Also licensed distributors, dealers and users must retain for 3 years copies of bills of lading or manifests, purchase invoices, copies of sales invoices, exemption certificates, purchase records, sales records, copies of reports filed with the Department of Revenue, Iowa export schedules, copies of credit memos, and cancelled checks and cash register.
- Audits should be retained permanently.

Budget

- Budget estimate worksheets should be retained 5 years.
- Final budget and certification summary should be retained permanently.
- Budget amendments should be retained permanently.
- Certified enrollment official summaries should be retained permanently.

Fixed Asset Records

- Documents relating to fixed asset should be retained 5 years beyond disposal of fixed asset.
- Fixed asset repair records should be retained 3 years.
- Inventories should be retained 5 years.
- Documents relating to real property transactions should be retained permanently. (Includes such things as deeds, title opinions, abstracts, appraisals, certificate of title, title insurance, condemnation proceedings, easement and right of way agreements, plats and alterations of plats, blueprints and other structural plans or specifications, and annexation files.)

Legal Documents

- Written contracts should be retained for 10 years beyond the end of the contract.
- Purchase or service agreements for equipment or supplies should be retained 5 years after expiration.
- Record of payment of judgments against the district should be retained for 20 years.
- Accidents on school property, settled out of court, should be retained 10 years after settlement.
- Accidents on school property, court decisions, should be retained permanently.
- Fire damage reports should be retained 5 years.
- Insurance policies should be retained 3 years after expiration.
- Special events permits and licenses should be retained 3 years.

Bond Issues

- Bond certificates should be retained 11 years after final recall (or possibly permanently).
- Redeemed coupons should be stamped "paid" and retained for 11 years.
- Bond register should be retained permanently.
- Records and documents pertaining to cancellation, transfer, redemption, or replacement of public bonds or obligations shall be preserved by the issuer or its agent for a period of not less than eleven years (76.10(7)(a)).

Student Records

- The individual permanent record of each pupil should be permanently retained either in its original form or electronic media except as listed next.
- 34 CFR 300.573 requires that a school inform parents when personally identifiable information collected, maintained, or used for special education purposes is no longer needed to provide educational services to the child.

At the request of the parents, that information must be destroyed. This does not include the permanent record information of name, address, grades, attendance record, etc., which still may be maintained without time limit. The district may want to caution parents that there are many good reasons why they might not want their child's special education record destroyed such as the potential future need to prove disability for SSI or SS-disability purposes.

Federal Programs

- Child nutrition records pertaining to participation, financial information, and free and reduced-price meal applications must be retained for 3 years in addition to the current fiscal year. This is the federal fiscal year, so it really is 4 years. Records of an unresolved audit must be retained until that audit is resolved.
- JTPA contracts and claims should be retained 5 years.
- Asbestos medical records or records of licensure should be retained for a minimum of 30 years.
- Generally records related to federal aid should be retained 5 years if audited. If there is a non-compliance problem/questioned cost, the records should be retained 3 years after settlement.

Affidavits of Publication

- Regarding budget should be retained until audited or 5 years.
- Regarding bond issue should be retained 5 years after final recall.
- Regarding other issues should be retained 5 years.

Union/Association Records

- Negotiation records should be retained as long as administratively useful.
- Master contracts should be retained permanently.
- Case files should be retained 10 years.

Employee Accidents

- Employer reports should be retained 5 years.
- OSHA reports should be retained 5 years.
- Worker compensation reports should be retained 5 years after final payment, however if the case may result in future claims, the reports should be retained 60 years.

Payroll

- Payroll journals should be retained 60 years.
- Supporting payroll documentation should be retained 5 years.
- W-2s, W-3s, W-4s, 941s, deposits, 1099s, 1096s should be retained 5 years.
- Iowa withholding reports, job service reports should be retained 5 years.

Personnel Records

- Job descriptions should be retained permanently.
- Applications and resumes of those hired should be retained 60 years.
- Applications and resumes of those not hired should be retained 3 years.
- Results of tests/placements of those hired should be retained 60 years.
- Employment contracts should be retained for 10 years after termination.
- Evaluations, continuing education records, employee medical exams should be retained 60 years.
- Resignations and reasons for termination should be retained 60 years.
- IPERS claims should be retained 60 years.
- Unemployment claims should be retained 5 years.
- Garnishment records should be retained 3 years beyond closure.
- Enrollments for direct deposit, insurance, etc., should be retained as long as current.
- Health insurance payments and claims should be retained 3 years.
- EEO-4 reports should be retained 4 years.
- EEO Plans should be retained as long as current.

Legal Publications

The proceedings of each regular, adjourned, or special meeting of the board, including the schedule of bills allowed, shall be published after the adjournment of the meeting in the manner provided in this section and section 279.36, and the publication of the schedule of the bills allowed shall include a list of claims allowed, including salary claims for services performed. The schedule of bills allowed may be published on a once monthly basis in lieu of publication with the proceedings of each meeting of the board. The list of claims allowed shall include the name of the person or

firm making the claim, the purpose of the claim, and the amount of the claim. However, salaries paid to individuals regularly employed by the district shall only be published annually and the publication shall include the total amount of the annual salary of each employee. The secretary shall furnish a copy of the proceedings to be published within two weeks following the adjournment of the meeting (279.35). The requirements of section 279.35 are satisfied by publication in at least one newspaper published in the district or, if there is none, in at least one newspaper having general circulation within the district (279.36).

A school board in its publication of proceedings is required to include as part of the list of claims allowed the purpose of the claim. If the school district fails to identify the purpose of the claim, it is not in compliance with the publication requirement set forth by Code (OAG #96-8-2(L)).

The monthly salaries of each employee need not be published with the minutes if the yearly salaries are otherwise published (OAG #78-4-12).

Gross salaries of employees must be published (OAG #64-4-15). Details of benefits are a public record, and while not required to be published, must be made available on request. This includes information such as vacation time; accrued and used, sick leave, accrued and used, retirement benefits, etc. (Clymer v. City of Cedar Rapids, 601 N.W.2d 42 (Iowa 1999)).

All notices, proceedings, and other matter whatsoever, required by law or ordinance to be published in a newspaper, shall be published only in the English language and in newspapers published wholly in the English language (618.1). A publication required by law shall be printed in type no smaller than six point (618.17). When a publication required by law is not published within one month of submission to the newspaper, the maximum compensation established by law shall be reduced by twenty-five percent (618.18).

The school board may publish, as straight matter or display, any matter of general public importance by publication in one or more newspapers published in and having general circulation in the school district at the legal or appropriate commercial rate, according to the character of the matter published (618.14).

Publishers are entitled to charge extra prices for complicated and difficult work, above the rate designated by the law for the production of straight matter (Brown and Company v. Lucas County, Iowa Report, Vol. 94, p. 70).

A newspaper that has been published within the area for more than two years, but has changed its post office of entry to a different post office of entry within its subscription area during that same time period, remains eligible for publishing official matters (OAG #97-4-24).

Recommended or Required Notices		
This may not be a complete listing.		
PUBLICATION	REQUIREMENTS	TIMES RUN
Meeting Proceedings (279.35)	One newspaper, in district, Within 2 weeks of meeting adjournment	One
Bills Allowed (279.35)	With publication above or one newspaper, in district, on a monthly basis	One
Salaries (279.35)	One newspaper, in district, annually	One
Official Meetings (21.4)	Posting, at least 24 hours prior to meeting	One
Intent to sign a whole grade sharing agreement (282.11)	Posting, at least 90 days before signing the agreement; also hold a public hearing not less than 30 days prior to signing	One
School Elections, and Public Measures(49.53, 298.18)	One newspaper, in district, not less than 4 nor more than 20 days prior to election	One
Instructional Support Program Public Hearing (257.18)	One newspaper, in district, not less than 10 nor more than 20 days prior to the public hearing	One
Budget Estimates, and annual levies previously authorized; time and date of public hearing (24.9)	One newspaper, in district, not less than 10 nor more than 20 days before the hearing	One
Bids for School Construction, Erection, Demolition, Alteration, or Repair estimated to cost more than \$25,000 (73A.18)	One newspaper, in county, first publication not less than 15 days prior to date set to receive bids	Two
Notice of public hearing on resolution to sell, lease or dispose of	One newspaper, in district, not less than 10 days but not more than twenty days prior to the date of the hearing	One

school property (297.22)		
Sale of school property, other than real property, having a value of not more than \$5000 (297.22)	One newspaper, in district, two consecutive weeks	Two
Bids for Rental or Lease-Purchase Option Contracts up to 20 years (278.1)	One newspaper, in county, two consecutive weeks	Two
Bids and proposals for materials, products, supplies, provisions, and other needed articles to be purchased at public expense (73.2)	The statement "By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the state of Iowa" shall be printed on all requests for bids and proposals	As printed
Sale of Public Bonds (75.2)	One newspaper, in county, not less than 4 nor more than 20 days prior to sale	One
Sale of Anticipatory Warrants (74A.7)	One newspaper, in district, consecutive weeks, not less than 10 days prior to sale	Twice
Interagency information sharing agreement (280.85)	Student handbook	As published
Notice of school audit report being filed (11.14)	Written notice that report has been filed sent to each newspaper, radio and television station in the district	One
Student responsibility and discipline policies including but not limited to: (1) attendance; (2) use of tobacco; (3) use or possession of alcoholic beverages or controlled substances; (4) harassment of or by students and staff; (5) violent, destructive, and seriously disruptive behavior; (6) suspension, expulsion, emergency removal, weapons, and physical restraint; (7) out-of-school behavior; (8) participation in extracurricular activities; (9) academic progress; (10)Citizenship (IAC 281--12.3(6)).	Student and Employee handbooks	As published
Written publication code regarding student exercise of free expression (280.22(4)).	Student handbook	As published
Name and phone number of designated level-one investigator for charging abuse of student by school employee (IAC 281--102.5(3)).	Student handbook and newspaper, in district	One
Information on human growth and development curriculum; procedures for inspection of instructional materials prior to their use in classroom; Procedures for parent or guardian to request in writing that a pupil be excused from the instruction (279.50; D.E. Declaratory Ruling 11).	Annual notice to parents and guardians of enrolled students	One
Information encouraging homeless children and youth of school age to enroll in the public school (IAC 281--33.3).	Post at community shelters and other locations in the district where services or assistance is provided to the homeless	One
Procedures for dispute resolution of a homeless child or youth is denied access to a free, appropriate public education (notice of right to appeal and manner of appeal; name, address and telephone number of Legal Services office in area) (IAC 281--33.9(3)).	Hand delivery or U.S. mail if address available	One

Availability of postsecondary enrollment options for high school students (IAC 281--22.3).	Verbal notice sufficient; written notice in student handbook preferred	One
Nondiscrimination policy, grievance policy and procedures, educational equity coordinator's name, address, and phone number, and grievance procedures for person who feels discriminated against (Title VI; Title IX; Section 504 of Rehabilitation Act; IC 601A).	All major annual or general publications	As published
Parent's or eligible student's right to (1) inspect and review educational records, (2) request an amendment of the educational records, (3) consent to disclosure of personally identifiable information in educational records; (4) file a complaint with the U.S. Department of Education regarding alleged noncompliance with the law; (5) obtain a copy of the records policy; (6) withdraw students' directory information from general release; Location of copies of records policy (FERPA (20 USC 1232g; 34 CFR 99.7).	Annual notice to parents of students and students currently in attendance by any means reasonably likely to inform	One
Special education policies; suspension/expulsion procedures and student's due process right (34 CFR 300.504).	Written notice required to parents a reasonable time before school takes action	One
Free or low-cost legal and other relevant services available (34 CFR 300.506).	Hand delivery or U.S. mail if parent requests information or initiates hearing	One
Requirements for inclusion on honor roll, grading procedures, credits required and graduation requirements (34 CFR 300.123).	Board policy recommended; not required	One
Location of asbestos management plan	Notice to parents; any method; beginning of school year, annually	One
Public release regarding Free and Reduced meals	Provide to any news media; before September 30 which is the beginning of the federal fiscal year, annually	One
Public release regarding Summer Food program	Provide to any news media; before program begins, annually	One

Financial and Budget Analysis

Cost-effective analysis is the process used to determine the least cost approach to meeting objectives (outcomes) measured in educational terms.

Ratio analysis examines the relationship of one variable to another. For ratios to be truly useful the variables should be directly related such as cause and effect and should measure only a single relationship.

Variations analysis compares in detail a financial position or operating result against a benchmark. An example would be comparing the financial report against the budget or against a forecast for the same period and identifying and analyzing differences.

Times-series analysis is a mathematic technique to estimate future values or performances for which a series of past values or performances are known. For example, looking at the history of enrollments and projecting what future enrollments will be. This is also called trend analysis.

Modeling is a mathematic technique to estimate the future effect of a series of events. Generally modeling is done on computer using formulas. An example would be determining the impact on future district costs per pupil if the district were to merge or enrollments were to change substantially.

Regression analysis is a statistical technique which estimates the relationship between two or more variables. Once this relationship can be determined, future changes to one variable can be estimated from changes to the other(s).

Cashflow Forecast

Cashflow forecasting is a times-series analysis. The purposes of cashflow forecasting are to schedule payment of bills, to plan major purchases, to detect cash shortages which may arise, to plan for temporary investment of idle cash, to plan for seasonal needs for cash over the yearly cycle, and to plan for program growth by estimating how long cash outflow will exceed cash inflow. This provides management with time to find additional resources or modify plans. Cash forecasts are also necessary to obtain a credit rating on tax-exempt note issues and to ensure compliance with federal laws on arbitrage. Cash managers can estimate future cash position by examining historical cashflow patterns and analyzing the budgeted revenues and expenditures.